IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY SEVENTH DAY OF JULY
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 12867 of 2004

Between:

M/s. Sri Jayalakshmi Tobacco co., Ltd., Tobacco Colony, Guntur.

..... PETITIONER

AND

1 The Asst.Commercial Tax officer, Pedakakani, Kothapet Circle, Guntur.
2 The Appellate Deputy Commissioner (CT), Guntur Division, Guntur.
3 The Additional Commissioner (CT) Legal, A.P.,Nampally, Hyderabad.
4 The Commercial Tax officer, Kothapet, Guntur.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to to issue a writ of certiorari or any other appropriate writ or order or direction quashing the order of the 3rd respondent dated 25-5-2004 and restrain the 4th Respondent from taking any coercive steps for collecting the disputed penalty of Rs.31,27,314/- for the years 1994-95 to 2001-02 (CST) pending disposal of the appeals before the sales Tax Appellate Tribunal in T.A.Nos. 298 to 305/2004 filed by the petitioner and pass.

Counsel for the Petitioner:MR.P.SRINIVASA REDDY

Counsel for the Respondent No.: GP FOR COMMERCIAL TAX

The Court at the admission stage made the following :

ORDER:

(per Sri Bilal Nazki, J)

The petitioner moved an application for stay before the Assistant Commercial Tax Officer, which has been rejected.

We have gone through the order and also we have heard the learned counsel for the parties and with their consent we are disposing of this Writ Petition at this stage.

The whole liability is now being sought to be recovered on account of disputed penalty, and, we find that the circumstances warranted that at least payment of some part of the amount should have been stayed by the authority concerned.

Therefore, we direct that on payment of 25% of the disputed penalty amount, there shall be stay against taking any coercive steps against the petitioner. There shall be un-conditional stay for a period of six weeks and stay shall continue beyond six weeks if the payment as directed by us is made within six weeks.

Accordingly, the Writ Petition is disposed of. No costs.

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BILAL NAZKI, J

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S. ANANDA REDDY,J

DATED: 27.7.2004.

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Note: Communicate copy in two days.

ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1 The Asst.Commercial Tax officer, Pedakakani, Kothapet Circle, Guntur.
2 The Appellate Deputy Commissioner (CT), Guntur Division, Guntur.
3 The Additional Commissioner (CT) Legal, A.P.,Nampally, Hyderabad.
4 The Commercial Tax officer, Kothapet, Guntur.

5. 2 CC to G.P for Commercial Tax, High Court Buildings, High Court of A.P., Hyderabad.(OUT)

6. 2 CD copies.